



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
**DIVISION OF ACCOUNTING**

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**MEMORANDUM**  
**#08-14**

**TO:** All Department and School Fiscal Officers

**FROM:** Trisha L. Neely  
Director

**DATE:** March 26, 2008

**SUBJECT: PURCHASES OF \$2500 OR MORE**

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This memo serves two purposes:

- A reminder that all purchases in aggregate of \$2500 or more to a vendor in any fiscal year must be encumbered with a Purchase Order, and
- This policy also applies to SuperCard purchases.

It is imperative that this policy is enforced throughout your organization in order to be in compliance with Accounting policy and the Delaware Code.

We will be running periodic reports to determine organizations that are not following this policy and circumventing the process. You will be contacted if your organization fails to adhere to this policy.

cc: Kim Wheatley, OMB  
Karen Field Rogers, OMB  
Marybeth Torres Wilson, Office of the Secretary of Finance  
State Accountants